

Respectfully submitted,

SAND CANYON ACCEPTANCE
CORPORATION

By: /s/ Monte L. Mann
One of Its Attorneys

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CERTIFICATE OF SERVICE

Monte L. Mann, an attorney, hereby certifies that, on December 21, 2010, he caused a true and correct copy of the foregoing Defendant Sand Canyon Acceptance Corporation f/k/a Option One Mortgage Acceptance Corp.'s Corporate Disclosure Statement / Notification as to Affiliates, to be filed electronically with the Court's CM/ECF system, and that notice of this filing was sent by electronic mail to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's CM/ECF system.

/s/ Monte L. Mann